

**IN THE CLAIMS:**

Please amend the claims as follows:

Claim 1 (Currently Amended): A sheet folding apparatus comprising:

a sheet folding unit which can apply at least letter folding on a sheet; and

a folding mode selecting device which can selectively cause the sheet folding unit to operate in a letter folding mode[.],

wherein a plurality of modes of folding can be applied on the sheet by a single sheet path.

Claim 2 (Original) The sheet folding apparatus according to claim 1, further comprising a control device which controls the sheet folding unit in accordance with a folding mode selected by the folding mode selecting device.

Claim 3 (Original) The sheet folding apparatus according to claim 1,  
wherein the letter folding includes at least one of letter C-folding and letter Z-folding.

Claim 4. (Original) The sheet folding apparatus according to claim 1,  
wherein the sheet folding unit comprises a plurality of folding mechanisms in a sheet path.

Claim 5. (Original) The sheet folding apparatus according to claim 4,  
wherein at least one of the folding mechanisms comprises a folding position  
changing mechanism which can change a sheet folding position.

Claim 6. (Original) The sheet folding apparatus according to claim 4,  
wherein, among the folding mechanisms, an upstream folding mechanism  
comprises a skew correcting mechanism which applies skew correction on the sheet.

Claim 7. (Original) The sheet folding apparatus according to claim 4,  
wherein at least one of the folding mechanisms comprises: a folding member  
which is disposed in a sheet path to nip-transport the sheet; a transport member which is  
disposed in the sheet path upstream from the folding member to nip-transport the sheet;  
and a tip end guide member which is disposed in the sheet path upstream from the folding  
member to restrict a position of a tip end of the sheet.

Claim 8. (Original) The sheet folding apparatus according to claim 7,  
wherein the folding mechanism comprises a folding position changing mechanism  
which moves the tip end guide member that is movable, to enable a sheet folding position  
to be changed.

Claim 9. (Original) The sheet folding apparatus according to claim 7,

wherein, in the folding mechanism, a skew correcting mechanism which applies skew correction on the sheet is configured by the transport member which can perform nipping and releasing operations, and the tip end guide member.

Claim 10. (Original) The sheet folding apparatus according to claim 9,

wherein, after a tip end of the sheet butts against the tip end guide member, the skew correcting mechanism causes the transport member to transport the sheet by a short distance to form a loop on a side of the tip end of the sheet, and thereafter causes the transport member to perform the releasing operation.

Claim 11. (Original) The sheet folding apparatus according to claim 9,

wherein a feeding mechanism nips the sheet that has subjected to skew correction by the skew correcting mechanism, by the transport member, then sets a transportation speed of the transport member to a speed which is equal to or lower than a speed of the folding member, and feeds the sheet that has been subjected to skew correction to the folding member.

Claims 12-15 (Withdrawn)

Claim 16 (Currently Amended) A sheet processing apparatus comprising:

a sheet folding apparatus including;

a sheet folding unit which can apply at least letter folding on a sheet; and

a folding mode selecting device which can selectively cause the sheet folding unit to operate in a letter folding mode[.],

wherein a plurality of modes of folding can be applied on the sheet by a single sheet path.

Claim 17 (Withdrawn)

Claim 18. (Original) The sheet processing apparatus according to claim 16, further comprising a sheet folding postprocessing apparatus which applies a predetermined postprocess on a sheet that has been subjected to a folding process by the sheet folding apparatus.

Claim 19. (Original) The sheet processing apparatus according to claim 18, further comprising a control device which controls at least the sheet folding apparatus and the sheet folding postprocessing apparatus in accordance with a postprocessing mode applied on the sheet.

Claim 20. (Original) The sheet processing apparatus according to claim 19, wherein the control device houses a letter-folded sheet into a sheet accommodating device in the sheet folding apparatus, under conditions of performing a letter folding process on the sheet by the sheet folding apparatus.

Claim 21. (Original) The sheet processing apparatus according to claim 19, wherein the control device guides a folded sheet to the sheet folding postprocessing apparatus, under conditions of performing Z-folding other than letter folding on the sheet by the sheet folding apparatus.

Claims 22-30 (Withdrawn)

Claim 31. (New) The sheet folding apparatus according to claim 1,  
wherein the plurality of modes of folding include letter C-folding, letter Z-folding and size A3 Z-folding.

Claim 32. (New) The sheet folding apparatus according to claim 1, wherein the sheet folding unit includes a plurality of folding mechanisms in the sheet path,  
at least one of the folding mechanisms includes:  
a folding member which is disposed in the sheet path to nip-transport the sheet;  
a transport member which is disposed in the sheet path upstream from the folding member to nip-transport the sheet; and  
a tip end guide member which is disposed in the sheet path upstream from the folding member to restrict a position of a tip end of the sheet,  
a plurality of modes of folding can be applied on the sheet by moving the tip end guide member that is movable.

Claim 33. (New) The sheet folding apparatus comprising:

a sheet folding unit which can apply at least letter folding on a sheet, and

a folding mode selecting devise which can selectively cause the sheet folding unit to operate in a letter folding mode,

wherein the sheet folding unit includes a plurality of folding mechanisms in a sheet path,

at least one of the folding mechanisms includes:

a folding member which is disposed in the sheet path to nip-transport the sheet;

a transport member which is disposed in the sheet path upstream from the folding member to nip-transport the sheet; and

a tip end guide member which is disposed in the sheet path upstream from the folding member to restrict a position of a tip end of the sheet,

a plurality of modes of folding can be applied on the sheet by moving the tip end guide member that is movable.

**IN THE DRAWINGS:**

In a Submission of Replacement Drawings filed concurrently herewith, it is respectfully requested to replace the original drawing sheets with the attached 23 sheets of replacement sheets. Fig. 23 is amended to add the label “Related Art” as suggested by the Examiner. Applicant respectfully requests that the objection to the drawings be removed.